

### General information about company

Scrip code*	532610	
NSE Symbol*	DWARKESH	
MSEI Symbol*	NOTLISTED	
ISIN*	INE366A01041	
Name of company	Dwarikesh Sugar Industries Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	11-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	11-02-2026 12:30	
End date and time of board meeting	11-02-2026 14:50	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There has been no default on loans or debt securities during the period under review. Accordingly, this disclosure is not applicable to the entity

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)		
	Date of start of reporting period	01-10-2025	01-04-2025		
	Date of end of reporting period	31-12-2025	31-12-2025		
	Whether results are audited or unaudited	Unaudited	Unaudited		
	Nature of report standalone or consolidated	Standalone	Standalone		
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>				
<b>1</b>	<b>Income</b>				
	Revenue from operations	32511.58	97651.37		
	Other income	303.96	584.28		
	<b>Total income</b>	<b>32815.54</b>	<b>98235.65</b>		
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	45649.98	47829.22		
(b)	Purchases of stock-in-trade	55.27	634.21		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-23189.68	32509.46		
(d)	Employee benefit expense	3310.32	8448.06		
(e)	Finance costs	143.31	857.89		
(f)	Depreciation, depletion and amortisation expense	1245.18	3675.19		
<b>(g)</b>	<b>Other Expenses</b>				
1	Other expenses	2921.91	8199.44		
	<b>Total other expenses</b>	<b>2921.91</b>	<b>8199.44</b>		
	<b>Total expenses</b>	<b>30136.29</b>	<b>102153.47</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>				
		<b>2679.25</b>	<b>-3917.82</b>		
<b>4</b>	Exceptional items	0	0		
<b>5</b>	<b>Total profit before tax</b>				
<b>6</b>	<b>Tax expense</b>				
7	Current tax	16.82	0		
8	Deferred tax	1118.93	-1260.67		
9	<b>Total tax expenses</b>	<b>1135.75</b>	<b>-1260.67</b>		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>				
		<b>1543.5</b>	<b>-2657.15</b>		
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>				
		<b>0</b>	<b>0</b>		
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0		
<b>16</b>	<b>Total profit (loss) for period</b>				
		<b>1543.5</b>	<b>-2657.15</b>		
<b>17</b>	<b>Other comprehensive income net of taxes</b>				
		<b>0</b>	<b>0</b>		
<b>18</b>	<b>Total Comprehensive Income for the period</b>				
		<b>1543.5</b>	<b>-2657.15</b>		
<b>19</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent				
	Total profit or loss, attributable to non-controlling interests				
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>				
	Comprehensive income for the period attributable to owners of parent				
	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
<b>21</b>	<b>Details of equity share capital</b>				

	Paid-up equity share capital	1853.01	1853.01	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.83	-1.43	
	Diluted earnings (loss) per share from continuing operations	0.83	-1.43	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.83	-1.43	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.83	-1.43	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

**Text Block**

Textual Information(4)

For notes please refer the intimation submitted to exchange vide letter no.DSIL/2025-2026/269 dated February 11, 2026.

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

<b>Particulars</b>		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>			
1	Sugar	31991.69	88004.29
2	Distillery	7683.68	21049.41
	<b>Total Segment Revenue</b>	<b>39675.37</b>	<b>109053.7</b>
	<b>Less: Inter segment revenue</b>	<b>7163.79</b>	<b>11402.33</b>
	<b>Revenue from operations</b>	<b>32511.58</b>	<b>97651.37</b>
<b>2</b>	<b>Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
1	Sugar	2301.06	-3521.8
2	Distillery	469.02	944.08
	<b>Total Profit before tax</b>	<b>2770.08</b>	<b>-2577.72</b>
	<b>i. Finance cost</b>	<b>143.31</b>	<b>857.89</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>-52.48</b>	<b>482.21</b>
	<b>Profit before tax</b>	<b>2679.25</b>	<b>-3917.82</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>			
1	Sugar	67670.52	67670.52
2	Distillery	35551.06	35551.06
	<b>Total Segment Asset</b>	<b>103221.58</b>	<b>103221.58</b>
	<b>Un-allocable Assets</b>	<b>12884.95</b>	<b>12884.95</b>
	<b>Net Segment Asset</b>	<b>116106.53</b>	<b>116106.53</b>
<b>4</b>	<b>Segment Liabilities</b>		
<b>Segment Liabilities</b>			
1	Sugar	15296.02	15296.02
2	Distillery	218.56	218.56
	<b>Total Segment Liabilities</b>	<b>15514.58</b>	<b>15514.58</b>
	<b>Un-allocable Liabilities</b>	<b>23551.77</b>	<b>23551.77</b>
	<b>Net Segment Liabilities</b>	<b>39066.35</b>	<b>39066.35</b>
<b>Disclosure of notes on segments</b>			

### Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

